Mr. K. P. Kannan Nayar (*Secretary to Government*): The Deputy Commissioner assessed him at Rs. 18,000 and odd. He took exception to it and appealed to the Income-tax Commissioner.

Mr. K. R. Viswambharan (*Ezhuvas-Talappalli*): May I know whether this assessment at Rs. 55,000 and odd as by the Commissioner ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): Yes.

Mr. C. R. Iyyunni (*Trichur-South*): May I know whether the officer who assessed at Rs. 18,000 and odd was misled or was it due to any difficulty of language ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): He was prosecuted for making false returns.

Mr. C. R. Iyyunni (*Trichur-South*): May I know whether the Income-tax Commissioner made an enquiry as to how such a disparity appeared? Is it because the subordinate officer was misled or because of the difficulty of the language ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): I cannot give you a definite answer.

Mr. V. K. Krishnankutty (*Ezhuvas-Trichur*): May I know whether there is an accountant attached to the Deputy Commissioner's office who knows Gujerathi ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): There is one in the Department.

Mr. V. K. Krishnankutty (*Ezhuvas-Trichur*): May I know whether his services were rendered in this matter ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): I want notice.

POST-OFFICE—SHIFTING TO RECLAMATION AREA.

186. Mr. M. K. Devassy (*Adur*): Will the Government be pleased to state whether it is aware that the shifting of the Post Office to the reclamation area has caused serious inconvenience to the merchant class of Cochin ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): No Post Office has been shifted to the reclamation area ; but a new Post Office has been opened there.

Mr. M. K. Devassy (*Adur*): In this question it is not Post Office that I wanted. It is Port Office.

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Mr. K. P. Kannan Nayar (*Secretary to Government*): Perhaps there might have been some clerical mistake.

Mr. President: Is it intended to be suggested that the Port Office should not be on the reclamation ground?

Mr. K. P. Kannan Nayar (*Secretary to Government*): The Port Office has been actually shifted to the reclamation ground and I think it is the proper place.

Mr. M. K. Devassy (*Adur*): What is the expenditure incurred per year to carry people from the Port Office to Cochin and from Cochin to the Port Office? Is there not a free ferry kept for the purpose?

Mr. K. P. Kannan Nayar (*Secretary to Government*): There is one boat running at stated intervals.

Mr. M. K. Devassy (*Adur*): What is the expenditure incurred?

Mr. K. P. Kannan Nayar (*Secretary to Government*): I want notice.

Mr. M. K. Devassy (*Adur*): What was the urgency for shifting the Port Office?

Mr. K. P. Kannan Nayar (*Secretary to Government*): The whole Administrative Block has been shifted so far as the Port is concerned and the Port Office is one of them.

Mr. A. V. Moothedan (*Chalakkudi*): It was located in British Cochin before. We are glad that it has been shifted to the reclamation ground.

Mr. President: Its location at British Cochin was a temporary measure pending the completion of the Administration Block of buildings.

DREDGING OPERATIONS—PARTICULARS REGARDING.

187. Mr. C. R. Iyyunni (*Trichur-South*): Will the Government be pleased to inform the House:—

(*a*) where the silt taken out by the dredger to deepen the channel and to clear the opening into the sea at Cochin was deposited during the years, 1110, 1111, 1112 and 1113;

(*b*) what was the quantity taken in each of these years;

(*c*) what was the cost of the dredging operations?

Mr. K. P. Kannan Nayar (*Secretary to Government*):

(*a*) The silt dredged out during the years 1934-1935

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